

**SHIRE OF MERREDIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE OF MERREDIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,561,753	5,299,799	5,292,900
Grants, subsidies and contributions		592,800	3,817,928	770,400
Fees and charges	13	1,081,700	1,115,613	877,100
Interest revenue	9(a)	336,000	477,678	213,700
Other revenue		269,600	304,997	255,200
		7,841,853	11,016,015	7,409,300
<b>Expenses</b>				
Employee costs		(4,998,915)	(4,398,281)	(4,549,430)
Materials and contracts		(3,927,702)	(2,956,495)	(3,872,367)
Utility charges		(494,520)	(450,797)	(504,200)
Depreciation	6	(5,278,850)	(4,302,354)	(5,876,500)
Finance costs	9(c)	(156,966)	(18,538)	(52,100)
Insurance		(296,480)	(256,384)	(258,700)
Other expenditure		(273,250)	(396,974)	(248,100)
		(15,426,683)	(12,779,823)	(15,361,397)
		(7,584,830)	(1,763,808)	(7,952,097)
Capital grants, subsidies and contributions		8,044,700	7,249,066	8,672,800
Profit on asset disposals	5	165,000	77,605	113,800
Loss on asset disposals	5	(8,700)	(19,780)	(11,700)
		8,201,000	7,306,891	8,774,900
<b>Net result for the period</b>		<b>616,170</b>	<b>5,543,083</b>	<b>822,803</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>616,170</b>	<b>5,543,083</b>	<b>822,803</b>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF MERREDIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	2024/25 Budget	2023/24 Estimate	2023/24 Budget
Rates	5,561,753	5,420,386	5,642,900
Grants, subsidies and contributions	592,800	3,527,610	870,400
Fees and charges	1,081,700	1,115,613	877,100
Interest revenue	336,000	477,678	213,700
Other revenue	269,600	304,997	255,200
	7,841,853	10,846,284	7,859,300

**Payments**

Employee costs	(4,998,915)	(4,398,265)	(4,549,430)
Materials and contracts	(3,927,702)	(1,152,728)	(3,872,367)
Utility charges	(494,520)	(450,797)	(504,200)
Finance costs	(156,966)	(18,538)	(52,100)
Insurance paid	(296,480)	(256,384)	(258,700)
Other expenditure	(273,250)	(396,974)	(248,100)
	(10,147,833)	(6,673,686)	(9,484,897)

<b>Net cash provided by (used in) operating activities</b>	4	(2,305,980)	4,172,598	(1,625,597)
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(1,714,200)	(1,300,043)	(862,700)
Payments for construction of infrastructure	5(b)	(9,452,750)	(8,987,662)	(11,972,300)
Capital grants, subsidies and contributions		8,044,700	6,445,035	7,672,800
Proceeds from sale of property, plant and equipment	5(a)	484,950	121,280	205,900
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	38,700	36,834	36,800
<b>Net cash (used in) investing activities</b>		(2,598,600)	(3,684,557)	(4,919,500)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(225,000)	(99,461)	(154,900)
Proceeds from new borrowings	7(a)	0	1,480,000	1,480,000
<b>Net cash provided by (used in) financing activities</b>		(225,000)	1,380,539	1,325,100

<b>Net increase (decrease) in cash held</b>		(5,129,580)	1,868,580	(5,219,997)
Cash at beginning of year		14,087,175	12,218,595	12,080,513
<b>Cash and cash equivalents at the end of the year</b>	4	8,957,595	14,087,175	6,860,516

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF MERREDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
General rates	2(a)(i)	\$ 5,478,753	\$ 5,220,608	\$ 5,215,600
Rates excluding general rates	2(a)	83,000	79,191	77,300
Grants, subsidies and contributions		592,800	3,817,928	770,400
Fees and charges	13	1,081,700	1,115,613	877,100
Interest revenue	9(a)	336,000	477,678	213,700
Other revenue		269,600	304,997	255,200
Profit on asset disposals	5	165,000	77,605	113,800
		<b>8,006,853</b>	<b>11,093,620</b>	<b>7,523,100</b>

**Expenditure from operating activities**

Employee costs		(4,998,915)	(4,398,281)	(4,549,430)
Materials and contracts		(3,927,702)	(2,956,495)	(3,872,367)
Utility charges		(494,520)	(450,797)	(504,200)
Depreciation	6	(5,278,850)	(4,302,354)	(5,876,500)
Finance costs	9(c)	(156,966)	(18,538)	(52,100)
Insurance		(296,480)	(256,384)	(258,700)
Other expenditure		(273,250)	(396,974)	(248,100)
Loss on asset disposals	5	(8,700)	(19,780)	(11,700)
		<b>(15,435,383)</b>	<b>(12,799,603)</b>	<b>(15,373,097)</b>

Non cash amounts excluded from operating activities

	3(c)	5,122,550	4,244,529	5,774,400
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**Amount attributable to operating activities**

**(2,305,980) 2,538,546 (2,075,597)**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		8,044,700	7,249,066	8,672,800
Proceeds from disposal of assets	5	484,950	121,280	205,900
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	38,700	36,834	36,800
		<b>8,568,350</b>	<b>7,407,180</b>	<b>8,915,500</b>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(1,714,200)	(1,300,043)	(862,700)
Payments for construction of infrastructure	5(b)	(9,452,750)	(8,987,662)	(11,972,300)
		<b>(11,166,950)</b>	<b>(10,287,706)</b>	<b>(12,835,000)</b>

**Amount attributable to investing activities**

**(2,598,600) (2,880,526) (3,919,500)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	0	1,480,000	1,480,000
Transfers from reserve accounts	8(a)	550,950	290,300	1,182,100
		<b>550,950</b>	<b>1,770,300</b>	<b>2,662,100</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(225,000)	(99,461)	(154,900)
Transfers to reserve accounts	8(a)	(280,020)	(392,990)	(110,000)
		<b>(505,020)</b>	<b>(492,451)</b>	<b>(264,900)</b>

**Amount attributable to financing activities**

**45,930 1,277,849 2,397,200**

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	4,870,115	3,934,246	3,597,897
Amount attributable to operating activities		(2,305,980)	2,538,546	(2,075,597)
Amount attributable to investing activities		(2,598,600)	(2,880,526)	(3,919,500)
Amount attributable to financing activities		45,930	1,277,849	2,397,200
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>11,465</b>	<b>4,870,115</b>	<b>0</b>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF MERREDIN  
FOR THE YEAR ENDED 30 JUNE 2025  
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## 1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

### 2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

### Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

### Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

### Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

### Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

### Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*

It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

### New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*

It is not expected these standards will have an impact on the annual budget.

### Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Estimate total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Gross rental value		0.109400	1,303	22,591,280	2,471,486		2,471,486	2,355,537	2,348,126
UV 1 Rural		0.013325	320	173,162,061	2,307,384		2,307,384	2,177,400	2,180,293
UV 2 Urban Rural		0.026650	45	4,787,000	127,574		127,574	134,703	134,703
UV 3 Mining		0.025875	9	119,249	3,086		3,086	4,754	4,754
UV 4 Power Generation		0.025800	13	7,614,000	196,441		196,441	179,498	179,498
UV 5 Airstrips		0.023971	1	338,000	8,102		8,102	7,716	7,716
<b>Total general rates</b>			1,691	208,611,590	5,114,073	0	5,114,073	4,859,608	4,855,090
<b>(ii) Minimum payment</b>									
		<b>Minimum</b>							
		\$							
Gross rental value		940	184	447,482	172,960		172,960	171,080	169,260
UV 1 Rural		1,160	124	4,428,539	143,840		143,840	140,120	140,120
UV 2 Urban Rural		1,160	36	810,150	41,760		41,760	42,940	42,940
UV 3 Mining		200	19	40,061	3,800		3,800	4,600	4,800
UV 4 Power Generation		1,160	2	25,500	2,320		2,320	2,260	3,390
UV 5 Airstrips		1,160	0	0	0		0	0	0
<b>Total minimum payments</b>			365	5,751,732	364,680	0	364,680	361,000	360,510
<b>Total general rates and minimum payments</b>			2,056	214,363,322	5,478,753	0	5,478,753	5,220,608	5,215,600
<b>(iv) Ex-gratia rates</b>									
Ex Gratia Rates					83,000		83,000	79,191	77,300
<b>Total ex-gratia rates</b>			0	0	83,000	0	83,000	79,191	77,300
<b>Total rates</b>					5,561,753	0	5,561,753	5,299,799	5,292,900

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 20th September 2024 or 35 days after the date of issue appearing on the rates notice whichever is the later.

**Option 2 (Four Instalments)**

First instalment to be made on or before 20th September 2024 or 35 days after the date of issue on the rates notice, whichever is later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 22nd November 2024, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 24th January 2025, or 2 months after the due date on the second instalment, whichever is later; and

Fourth instalment to be made on or before 28th March 2025, or 2 months after the due date of the third instalment, whichever is later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	20/09/2024			6.00%
<b>Option two</b>				
First instalment	20/09/2024	13	5.50%	6.00%
Second instalment	22/11/2024	13	5.50%	6.00%
Third instalment	24/01/2025	13	5.50%	6.00%
Fourth instalment	28/03/2025	13	5.50%	6.00%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Estimate revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		17,000	17,574	13,300
Instalment plan interest earned		17,000	17,574	21,700
Unpaid rates and service charge interest earned		39,000	42,799	32,000
		73,000	77,947	67,000

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.



**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
UV1 - Rural	Properties listed as Rural Uses under the LPS6 Zoning Table.	This rate sets the base rate for which the UV Tiered differential rating categories are applied and is set to achieve an equitable contribution to the cost of services desired by the community.	This is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties i.e. heavy haulage vehicle movements, environmental health and strategic planning.
UV2 - Urban Rural	Properties listed as Rural Residential Users as listed under the LPS6 Zoning Table.	This object of this rate is to ensure an equitable spread of the costs associated with services provided to these properties.	The objective is to levy a rate aligned with the impact on the Shire of servicing these properties.
UV3 - Mining	Properties listed as Mining Tenements and is not related to the LPS6 Zoning Table.	The object of this rate is to raise additional revenue to contribute towards higher costs associated with mining. A lesser minimum is applied to this UV category than all others, due to the limited number of this type of property within the Shire.	The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.
UV4 - Power Generation	Properties listed as Special Wind Farm and Merredin Power under the LPS6 Zoning Table.	The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.	This rate is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties.
UV5 - Special Use Airstrip	Properties listed as Special Use Airstrips under the LPS6 Zoning Table.	The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.	This rate is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties.

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.



**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(c) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

**Non cash amounts excluded from operating activities**

<b>Note</b>	<b>2024/25 Budget 30 June 2025</b>	<b>2023/24 Estimate 30 June 2024</b>	<b>2023/24 Budget 30 June 2024</b>
	\$	\$	\$
5	(165,000)	(77,605)	(113,800)
5	8,700	19,780	11,700
6	5,278,850	4,302,354	5,876,500
	<b>5,122,550</b>	<b>4,244,529</b>	<b>5,774,400</b>

### 3. NET CURRENT ASSETS

#### (d) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

##### PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

##### INVENTORIES

###### General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

##### LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

##### GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

##### CONTRACT LIABILITIES

##### TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

##### PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

###### Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Estimate</b>	<b>2023/24 Budget</b>
Cash at bank and on hand		\$ 1,879,036	\$ 7,008,616	\$ 1,481,188
Term deposits		7,078,559	7,078,559	5,379,328
<b>Total cash and cash equivalents</b>		<b>8,957,595</b>	<b>14,087,175</b>	<b>6,860,516</b>
Held as				
- Unrestricted cash and cash equivalents		1,665,527	6,524,177	323,751
- Restricted cash and cash equivalents		7,292,068	7,562,998	6,536,765
	3(a)	8,957,595	14,087,175	6,860,516
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		7,292,068	7,562,998	6,536,765
		7,292,068	7,562,998	6,536,765
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	6,807,629	7,078,559	5,807,627
Unspent capital grants, subsidies and contribution liabilities		484,439	484,439	729,138
		7,292,068	7,562,998	6,536,765
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		616,170	5,543,083	822,803
Depreciation	6	5,278,850	4,302,354	5,876,500
(Profit)/loss on sale of asset	5	(156,300)	(57,825)	(102,100)
(Increase)/decrease in receivables		0	(169,731)	450,000
(Increase)/decrease in inventories		0	45,299	0
(Increase)/decrease in other assets		0	5,679	0
Increase/(decrease) in payables		0	1,752,805	0
Increase/(decrease) in unspent capital grants		0	(804,031)	(1,000,000)
Capital grants, subsidies and contributions		(8,044,700)	(6,445,035)	(7,672,800)
<b>Net cash from operating activities</b>		<b>(2,305,980)</b>	<b>4,172,598</b>	<b>(1,625,597)</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual				2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Estimate Additions	Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>														
Land - freehold land	0	(235,000)	325,000	90,000	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	25,000	0	0	0	0	29,846	0	0	0	38,800	0	0	0	0
Buildings - specialised	777,200	0	0	0	0	59,187	0	0	0	159,000	0	0	0	0
Plant and equipment	912,000	(93,650)	159,950	75,000	(8,700)	1,211,011	121,280	77,605	(19,780)	664,900	103,800	205,900	113,800	(11,700)
<b>Total</b>	<b>1,714,200</b>	<b>(328,650)</b>	<b>484,950</b>	<b>165,000</b>	<b>(8,700)</b>	<b>1,300,043</b>	<b>121,280</b>	<b>77,605</b>	<b>(19,780)</b>	<b>862,700</b>	<b>103,800</b>	<b>205,900</b>	<b>113,800</b>	<b>(11,700)</b>
<b>(b) Infrastructure</b>														
Infrastructure - roads	6,421,800	0	0	0	0	3,837,989	0	0	0	5,404,300	0	0	0	0
Infrastructure - footpaths	221,000	0	0	0	0	128,232	0	0	0	160,800	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	6,850	0	0	0	70,000	0	0	0	0
Infrastructure - water supply	136,650	0	0	0	0	143,251	0	0	0	280,000	0	0	0	0
Infrastructure - parks and ovals	2,673,300	0	0	0	0	4,871,341	0	0	0	5,937,700	0	0	0	0
Other infrastructure [describe]	0	0	0	0	0	0	0	0	0	119,500	0	0	0	0
<b>Total</b>	<b>9,452,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,987,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,972,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>11,166,950</b>	<b>(328,650)</b>	<b>484,950</b>	<b>165,000</b>	<b>(8,700)</b>	<b>10,287,706</b>	<b>121,280</b>	<b>77,605</b>	<b>(19,780)</b>	<b>12,835,000</b>	<b>103,800</b>	<b>205,900</b>	<b>113,800</b>	<b>(11,700)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - water supply
Infrastructure - parks and ovals

**By Program**

Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2024/25 Budget	2023/24 Estimate	2023/24 Budget
\$	\$	\$
167,300	139,376	165,300
1,662,000	1,322,501	1,121,000
12,200	9,251	27,700
477,350	363,203	417,700
2,959,000	2,467,205	2,701,000
0	0	292,000
0	0	118,000
0	0	513,800
1,000	818	520,000
5,278,850	4,302,354	5,876,500
19,700	16,278	19,700
32,900	27,413	35,900
167,300	139,376	165,800
68,900	56,998	121,100
1,418,650	1,143,595	1,369,100
2,960,700	2,467,205	3,649,100
39,500	33,243	40,000
571,200	418,246	475,800
5,278,850	4,302,354	5,876,500

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Right of use - buildings	

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.



SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Estimate Principal Repayments	Estimate Principal outstanding 30 June 2024	2023/24 Estimate Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
CEACA Housing	217	WATC	3.20%	\$ 200,066	\$ 0	\$ (65,300)	\$ 134,766	\$ (4,780)	\$ 262,693	\$ 0	\$ (62,627)	\$ 200,066	\$ (7,786)	\$ 262,693	\$ 0	\$ (62,300)	\$ 200,393	\$ (7,800)
CBD Development	219	WATC	4.60%	1,480,000	0	(121,000)	1,359,000	(63,276)	0	1,480,000	0	1,480,000	0	0	1,480,000	(55,800)	1,424,200	(33,600)
				1,680,066	0	(186,300)	1,493,766	(68,056)	262,693	1,480,000	(62,627)	1,680,066	(7,786)	262,693	1,480,000	(118,100)	1,624,593	(41,400)
<b>Self Supporting Loans</b>																		
Merritville	215	WATC	4.90%	189,922	0	(38,700)	151,222	(8,910)	226,760	0	(36,834)	189,958	(10,752)	226,758	0	(36,800)	189,958	(10,700)
				189,922	0	(38,700)	151,222	(8,910)	226,760	0	(36,834)	189,958	(10,752)	226,758	0	(36,800)	189,958	(10,700)
				1,869,988	0	(225,000)	1,644,988	(76,966)	489,453	1,480,000	(99,461)	1,870,024	(18,538)	489,451	1,480,000	(154,900)	1,814,551	(52,100)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit unused**

<b>2024/25 Budget</b>	<b>2023/24 Estimate</b>	<b>2023/24 Budget</b>
\$	\$	\$
0	0	0
0	0	0
15,000	15,000	10,000
0	(68)	0
15,000	14,932	10,000
<b>1,644,988</b>	<b>1,870,024</b>	<b>1,814,551</b>

**Loan facilities**

Loan facilities in use at balance date

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Estimate				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee Entitlement Reserve	385,891	10,900	0	396,791	377,061	8,830	0	385,891	376,174	5,400	0	381,574
(b) Plant Replacement Reserve	556,813	15,740	0	572,553	729,126	15,887	(188,200)	556,813	727,408	9,200	(188,200)	548,408
(c) Buildings Reserve	1,078,682	30,480	(107,800)	1,001,362	1,123,227	25,855	(70,400)	1,078,682	1,120,580	31,700	(450,000)	702,280
(d) Land & Development Reserve	1,638,173	46,280	0	1,684,453	1,600,695	37,478	0	1,638,173	1,596,923	22,900	0	1,619,823
(e) Apex Park Redevelopment Reserve	311,600	8,800	(78,700)	241,700	304,471	7,129	0	311,600	303,754	1,600	(253,000)	52,354
(f) Information and Communications Technologies (ICT) Reserve	268,810	7,600	0	276,410	293,830	6,680	(31,700)	268,810	293,137	4,700	(40,100)	257,737
(g) Declared Disaster Reserve	257,405	7,280	0	264,685	251,516	5,889	0	257,405	250,923	3,500	0	254,423
(h) Cummings Street Units Reserve	48,036	1,360	0	49,396	46,410	1,626	0	48,036	46,301	900	0	47,201
(i) Recreation Development Reserve	948,352	26,800	(250,000)	725,152	926,656	21,696	0	948,352	924,472	13,300	0	937,772
(j) Waste Management Reserve	389,985	11,020	0	401,005	381,063	8,922	0	389,985	380,165	5,400	(5,000)	380,565
(k) Unspent Grants Reserve	383,660	10,840	0	394,500	374,883	8,777	0	383,660	373,999	2,900	0	376,899
(l) Road Construction Merredin-Narembeen Road Reserve	811,152	102,920	(114,450)	799,622	566,931	244,221	0	811,152	485,891	8,500	(245,800)	248,591
	7,078,559	280,020	(550,950)	6,807,629	6,975,869	392,990	(290,300)	7,078,559	6,879,727	110,000	(1,182,100)	5,807,627

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlement Reserve	Ongoing	To ensure that adequate funds are available to finance the Shire's liability for employee leave entitlements.
(b) Plant Replacement Reserve	Ongoing	To ensure adequate funds are available to purchase a responsive and modern plant fleet at the optimum replacement point.
(c) Buildings Reserve	Ongoing	To ensure adequate funds are available to finance future building construction and major maintenance of the Shire of Merredin's property portfolio.
(d) Land & Development Reserve	Ongoing	To ensure adequate funds are available to fund major land developments/purchases within the Shire of Merredin, in addition to any feasibility studies or business cases.
(e) Apex Park Redevelopment Reserve	Ongoing	To ensure adequate funds are available to fund future redevelopment and extensions of Apex Park.
(f) Information and Communications Technologies (ICT) Reserve	Ongoing	To be utilised for the continuing upgrade of the Shire's ITC requirements keeping council abreast with modern technology.
(g) Declared Disaster Reserve	Ongoing	To ensure adequate funds are available to meet the Shire's obligation in the event of a natural disaster that is declared under the current Disaster Recovery Funding Arrangements WA (DRFAWA) system.
(h) Cummings Street Units Reserve	Ongoing	To ensure adequate funds are available to meet the Shire's obligation to maintain the Cummings Street Units in accordance with the Joint Venture arrangement with the Department of Communities.
(i) Recreation Development Reserve	Ongoing	To ensure adequate funds are available to fund future developments and major renewals of recreation facilities within the Shire of Merredin.
(j) Waste Management Reserve	Ongoing	To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; the provision of receptacles for the temporary deposit of waste; the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste, and rehabilitation.
(k) Unspent Grants Reserve	Ongoing	To be utilised for any unspent grants paid to the Shire of Merredin and remaining unspent as at the 30 June of any year.
(l) Road Construction Merredin-Narembeen Road Reserve	Ongoing	To be utilised for the future maintenance and construction of the Merredin-Narembeen Road.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. OTHER INFORMATION**

**The net result includes as revenues**

	<b>2024/25 Budget</b>	<b>2023/24 Estimate</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>(a) Interest earnings</b>			
- Reserve Accounts	200,000	243,287	110,000
- Other Funds	80,000	174,018	50,000
Other interest revenue	56,000	60,373	53,700
	336,000	477,678	213,700

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 6%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	30,000	26,340	30,000
Other services	3,000	3,000	10,000
	33,000	29,340	40,000

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	76,966	18,538	52,100
Other finance costs - Liquidity Loan	80,000	0	0
	156,966	18,538	52,100

**(d) Write offs**

General rate	50,000	61,955	80,000
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**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Estimate</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Cr Mark McKenzie</b>			
President's allowance	14,155	13,610	13,610
Meeting attendance fees	8,495	8,170	8,170
	22,650	21,780	21,780
<b>Cr Renee Manning</b>			
Deputy President's allowance	3,535	640	0
Meeting attendance fees	8,495	8,170	8,170
	12,030	8,810	8,170
<b>Cr Donna Crook</b>			
Meeting attendance fees	8,495	8,170	8,170
Deputy President's allowance	0	1,060	3,400
	8,495	9,230	11,570
<b>Cr Megan Simmonds</b>			
Meeting attendance fees	8,495	8,170	8,170
	8,495	8,170	8,170
<b>Cr Phil Van Der Merwe</b>			
Meeting attendance fees	8,495	8,170	8,170
	8,495	8,170	8,170
<b>Cr Bradley Anderson</b>			
Meeting attendance fees	8,495	5,622	0
	8,495	5,622	0
<b>Cr Hayley Billing</b>			
Meeting attendance fees	8,495	5,622	0
	8,495	5,622	0
<b>Cr Lisa O'Neill</b>			
Meeting attendance fees	8,495	3,228	0
	8,495	3,228	0
<b>Cr Ross Billing</b>			
Meeting attendance fees	0	2,504	8,170
	0	2,504	8,170
<b>Cr Julie Flockart</b>			
Meeting attendance fees	0	2,460	8,170
	0	2,460	8,170
<b>Cr Romolo Patroni</b>			
Meeting attendance fees	0	2,504	8,170
	0	2,504	8,170
<b>Total Elected Member Remuneration</b>	<b>85,650</b>	<b>78,100</b>	<b>82,370</b>
President's allowance	14,155	13,610	13,610
Deputy President's allowance	3,535	640	3,400
Meeting attendance fees	67,960	62,790	65,360
	85,650	78,100	82,370

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**11. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of resources.

To include the activities of members of council and the administration support available to the council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific council services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provisions.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child-minding centre, playgroup centre, senior citizens centre and aged-care centre. Provision and maintenance of home and community care programs and youth services.

**Housing**

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of refuse disposal sites construction and maintenance urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public convenience.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social well-being of the community.

Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**Economic services**

To help promote the Shire and its economic well being.

Tourist and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**Other property and services**

To monitor and control council's overheads operating accounts.

Private works operations, plant repairs and operating cost and engineering operation costs.



**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Estimate</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	0	11,440	0
General purpose funding	17,500	15,941	18,300
Law, order, public safety	8,200	10,215	8,700
Health	11,000	12,293	11,000
Housing	46,400	55,347	45,000
Community amenities	643,800	716,995	664,600
Recreation and culture	299,400	228,880	90,900
Economic services	42,900	52,718	16,900
Other property and services	12,500	11,784	21,700
	<b>1,081,700</b>	<b>1,115,613</b>	<b>877,100</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
<b>GOVERNANCE</b>					
<b>ADMINISTRATION GENERAL</b>					
3030120	Instalment Administration Fee	Per instalment	\$0.00	\$13.50	N
3030145	Penalty Interest (non instalment option)		6%	6%	N
3030145	Penalty Interest (instalment option)		5.5%	5.5%	N
3030121	Notice of Discontinuance	Each	At Cost	At cost	
3030121	Debt Collection Fees	Each	At Cost	At cost	
3030123	Individual Agreement to pay Council via Direct Debit	Each	\$1.09	\$12.00	N
3030121	Copy of Rate Notice Reprint	Each	\$1.09	\$12.00	Y
3030121	Invoice Reprint Fee	Each	\$1.09	\$12.00	Y
3030121	Rate Enquiry Fees - Property Information Reports	Each	\$10.55	\$116.00	Y
3040235	Search Fee for Document/ Building Plans (retained if documents are not located)	Each	\$1.04	\$11.40	Y
3040236	Provide Document/ Building Plans	Each	\$2.93	\$32.20	Y
3030135	Rate Book (full print out)	Each	\$19.29	\$212.20	Y
3030120	Alternative Rates Payment Agreement Fee	Each	\$0.00	\$12.00	N
3030221	Subscription to Monthly Agenda - per annum	Each	\$31.58	\$347.40	Y
3030221	Single Monthly Agenda	Each	\$3.45	\$38.00	Y
3030221	Subscription to Monthly Minutes - per annum	Each	\$31.58	\$347.40	Y
3030221	Single Monthly Minutes	Each	\$3.45	\$38.00	Y
3030221	Annual Report	Each	\$3.45	\$38.00	Y
3030221	Annual Financial Statements	Each	\$3.45	\$38.00	Y
3030221	Council Annual Budget	Each	\$3.45	\$38.00	Y
3040220	Freedom of Information - Statutory Application Fee	Each	\$0.00	\$30.00	N
3040220	Freedom of Information - Administration / Staff Time	Per hour/ pro rata	\$2.73	\$30.00	Y
3040220	Freedom of Information - Delivery, Packaging and Postage	Each	At Cost	At cost	Y
3040220	Freedom of Information - Photocopying (black and white A4)	Per page	\$0.02	\$0.20	Y
3140220	Extra Mass Vehicle Permit	Each	\$5.91	\$65.00	Y
<b>PHOTOCOPYING - Administration, Library and Visitor Centre</b>					
3040220	Shire Staff Administration Support	Per hour	\$5.67	\$62.40	Y
3030220	Photocopying Black and White (A4) up to 100 pages	Per page	\$0.02	\$0.20	Y
3030220	Photocopying Black and White (A3) up to 100 pages	Per page	\$0.04	\$0.40	Y
3030220	Bulk Photocopying (over 100 pages, 20% discount per page)	Per page	20% discount	20% discount	Y
3030220	Binding Documents	Per document	\$0.75	\$8.30	Y
3030220	Colour Printing (A4)	Per page	\$0.05	\$0.60	Y
3030220	Colour Printing (A3)	Per page	\$0.09	\$1.00	Y
<b>LAW, ORDER AND PUBLIC SAFETY</b>					
<b>POUND FEES</b>					
3050221	Replacement Dog/ Cat Tag	Each	\$0.00	\$3.30	N
3050220	Impounding Fee	Each	\$0.00	\$85.30	N
3050220	Release Fee	Each	\$0.00	\$58.20	N
3050220	Impounded Animal Boarding Fee	Per animal/ per day	\$0.00	\$138.30	N
N/A	Bark Deterrent - bond only	Each	\$0.00	\$200.00	N
3050234	Bark Deterrent Hire	Per day	\$0.00	\$23.90	N
3050220	Sustenance Charge	Per day	\$0.00	\$23.90	N
3050222	Surrender/Destruction of Small Animal (including dogs)	Per animal	\$0.00	\$69.20	N
3050222	Surrender/Destruction of Large Animal (e.g. sheep/horse)	Per animal	\$0.00	\$91.00	N
3050222	Animal Disposal Fee	Per animal	\$0.00	\$69.20	N
N/A	Transfer of Dog/Cat registration from other LGA	Per animal	\$0.00	\$0.00	Free to transfer like for like - initial tag free.
N/A	Cat Trap Bond (repaid on return)	Per item	\$0.00	\$100.00	N
<b>MISCELLANEOUS CHARGES</b>					
I042445	Access to Power on Shire Property	Per day	\$4.45	\$48.90	Y
I052440	Vehicle Impounding Fee (in town site + towing charges)	Per vehicle	\$0.00	\$153.40	N
I052440	Vehicle Impounding Fee (outside town site + towing charges)	Per vehicle	\$0.00	\$153.40	N
I052440	Vehicle Impounding Fee - storage	Per day	\$0.00	\$0.00	N
<b>STALL HOLDERS / STREET TRADER</b>					
3070421	Stall Holder/ Street Trader - community/ charitable/ government organisation		\$0.00	\$0.00	N
3070421	Stall Holder/ Street Trader - per day (max 6 days)	Per day (max 6 days)	\$0.00	\$23.90	N
3070421	Stall Holder/ Street Trader - per week (max 21 days)	Per week (max 21 days)	\$0.00	\$109.20	N
3070421	Stall Holder/ Street Trader - per annum	Per annum	\$0.00	\$1,238.60	N
<b>FOOD ACT 2008 SECTION 110</b>					
3070420	Food Business Surveillance Fee (High Risk Food Premises)	Per business	\$0.00	\$222.60	N

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
3070420 Food Business Surveillance Fee (Medium Risk Food Premises)	Per business	\$0.00	\$167.40	N	
3070420 Food Business Surveillance Fee (Low Risk Food Premises)	Per business	\$0.00	\$111.30	N	
3070421 Food Business Registration Fee	Per business	\$0.00	\$59.30	N	
3070421 Transfer of Food Business Registration	Per transfer	\$0.00	\$59.30	N	

**LOCAL LAWS**

**LOCAL LAWS FEES AND CHARGES**

3050234 Bee Keeping Application Fee - clause 4(d)	Per application	\$0.00	\$62.90	N	
3050234 Approved Kennel Application/ Renewal Fee - clause 4.10(1)	Per application	\$0.00	\$62.90	N	
3100635 Extractive Industries - Security for Restoration and Reinstatement - clause 5.1*	Per application	\$0.00	\$11,140.50	N	
3100635 Extractive Industries License Fee	Per application	\$0.00	\$334.40	N	
3070620 Application and Licensing of Morgues Fee - clause 3*	Per application	\$0.00	\$50.00	N	
3070421 Application for Registration of Lodging House/ Renewal Fee - clause 8.1.3*	Per application	\$0.00	\$180.00	N	
3070421 Saleyard Fees - clause 7.11	Per application	\$0.00	\$61.90	N	
3070421 Permit Fee - clause 7.1	Per application	\$0.00	\$61.90	N	
3070421 Trolley Collection/ Removal Fee - clause 4.6	Per collection	\$0.00	\$61.90	N	
3130320 Public Building Application	Per application	\$0.00	\$200.20	N	
3130320 Registration, Annual Renewal or Transfer of Approved Premises	Per application	\$0.00	\$187.20	N	

**HEALTH**

**GENERAL**

3070421 Section 39 Certificate (Travel to be added to charge)	Per certificate	\$8.18	\$90.00	Y	
3070421 Section 40 Certificate (Travel to be added to charge)	Per certificate	\$8.18	\$90.00	Y	
3070421 Gaming Permit Clearance (Travel to be added to charge)	Per permit	\$8.18	\$90.00	Y	

**SANITATION**

**GENERAL**

3100120 Domestic Refuse Charge 240lt	Per annum	\$0.00	\$98.30	N	
3100120 Domestic Refuse Charge 240lt - (Additional Pick Up)	Per annum	\$0.00	\$98.30	N	
3100120 Domestic/Commercial Refuse Charge 240lt - (Recycling)	Per annum	\$0.00	\$82.20	N	
3100120 Domestic/Commercial Refuse Charge 240lt - (Additional Recycling)	Per annum	\$0.00	\$82.20	N	
3100120 Commercial Refuse Charge 240lt	Per annum	\$0.00	\$98.30	N	
3100120 Commercial Refuse Charge 240lt - (Additional Pick Up)	Per annum	\$0.00	\$98.30	N	
3100120 Commercial Refuse Charge 1.5m <sup>3</sup> .	Per annum	\$0.00	\$1,718.60	N	
3100120 Commercial Refuse Charge 1.5m <sup>3</sup> - (Additional Pick Up)	Per annum	\$0.00	\$1,718.60	N	
3100120 Commercial Refuse Charge 3.0m <sup>3</sup>	Per annum	\$0.00	\$2,309.30	N	
3100120 Commercial Refuse Charge 3.0m <sup>3</sup> - (Additional Pick Up)	Per annum	\$0.00	\$2,309.30	N	
3100120 Commercial Refuse Charge 4.5m <sup>3</sup>	Per annum	\$0.00	\$3,801.70	N	
3100120 Commercial Refuse Charge 4.5m <sup>3</sup> - (Additional Pick Up)	Per annum	\$0.00	\$3,801.70	N	
3100125 Commercial Co-mingled Recycling Charge 1.5m <sup>3</sup> - (fortnightly pick up)	Per annum	\$0.00	\$1,718.60	N	
3100125 Commercial Co-mingled Recycling Charge 3.0m <sup>3</sup> - (fortnightly pick up)	Per annum	\$0.00	\$2,309.30	N	
3100125 Commercial Co-mingled Recycling Charge 4.5m <sup>3</sup> - (fortnightly pick up)	Per annum	\$0.00	\$3,801.70	N	
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (weekly pick up)	Per annum	\$0.00	\$1,241.80	N	
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (twice weekly pick up)	Per annum	\$0.00	\$4,152.20	N	
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (fortnightly pick up)	Per annum	\$0.00	\$1,648.40	N	
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (monthly pick up)	Per annum	\$0.00	\$1,170.50	N	
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (weekly pick up)	Per annum	\$0.00	\$2,054.00	N	
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (twice weekly pick up)	Per annum	\$0.00	\$3,449.20	N	
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (fortnightly pick up)	Per annum	\$0.00	\$2,419.60	N	
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (monthly pick up)	Per annum	\$0.00	\$973.40	N	
3100120 Waste Management Levy*	Per annum	\$0.00	\$49.90	N	

**LANDFILL SITE - TYRES NOT ACCEPTED**

**COMMERCIAL**

3100135 Asbestos Containing Material - minimum charge		\$3.13	\$35.90	Y	By appointment, minimum charge 0.5m3
3100135 Asbestos Containing Material	Per m3	\$6.53	\$71.80	Y	By appointment
3100135 Commercial Controlled Liquid Waste Disposal	Per litre	\$0.00	\$0.20	N	Waste Codes K210,K110, and N140 only
3100135 Commercial General Waste	Per m3	\$5.25	\$57.70	Y	Minimum charge 1m3
3100135 Contaminated Soils	Per m3	\$7.23	\$79.50	Y	Drilling Mud requires MSDS, Sample results as per <i>Landfill Waste Classification and Waste Definitions 1996</i> confirming suitable for Class II Landfill Site required
3100135 Wood (incl pallets)	Per m3	\$3.78	\$41.60	Y	
3100135 Green Waste (uncontaminated)	Per m3	\$1.17	\$12.90	Y	

# SHIRE OF MERREDIN

## SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25

	Unit	GST	Total (incl GST)	GST	Notes
3100135	Animal Disposal Fee (small animals)	Per item	\$0.66	\$7.30	Y
3100135	Animal Disposal Fee (large animals)	Per item	\$12.00	\$132.00	Y
3100135	Commercial Used Oil	Per litre	\$0.04	\$0.40	Y
					Not accepted in containers, contents to be emptied into Large Capacity Tank on site.
3100135	Commercial E Waste	Per item	\$0.47	\$5.20	Y
3100135	Domestic Waste (Generated outside the Shire of Merredin)	Per m3	\$7.56	\$83.20	Y
3100135	Metal Products (Recyclable)	Per m3	\$0.00	Free of Charge	N
					Untaminated recyclable metal materials/items will be accepted free of charge. Fridges and freezers to be degassed prior to disposal. Vehicles and trailers to have wheels, batteries and any liquids removed.
3100135	Clean Fill	Per m3	\$0.00	Free of Charge	N
3100135	Vehicle Batteries - car, truck, motorcycle and boat - Lead Acid	Per item	\$0.00	Free of Charge	N
3100135	Open Site out of Hours (minimum charge)		\$47.36	\$521.00	Y
3100135	Open Site out of Hours	Per hour	\$15.79	\$173.70	Y
					Three hour minimum charge Additional hourly charge
<b>RESIDENTIAL</b>					
3100135	Residential Tip Pass	Per annum	\$0.00	Free of Charge	N
					Ratepayers and residents of the Shire of Merredin are entitled to free entry to the Merredin Landfill Site with a current valid tip pass to dispose of up to 1m3 of green waste or general waste from a car, utility, van or trailer. Tip passes are only issued to properties that pay the waste service charge and have a residential house located on their lot.
3100135	Residential Tip Pass Replacement	Each	\$1.04	\$11.40	Y
3100135	Domestic Waste (Shire of Merredin Residents)	Per m3	\$3.50	\$38.50	Y
3100135	Residential Cardboard and Paper	Per m3	\$0.00	Free of Charge	N
3100135	Residential Used Oil	Per litre	\$0.00	Free of Charge	N
					Not accepted in containers, to be emptied into Large Capacity Tank on site (Maxium 20 Litres otherwise commercial charge applies)
3100135	Residential E Waste	Per item	\$0.00	Free of Charge	N
3100135	Furniture	Per item	\$1.04	\$11.40	Y
3100135	Mattresses	Per item	\$2.84	\$31.20	Y
					Charged to all furniture items greater than 1m3. Only to be charged if commercial general waste charge is not applied. Residential Tip Passes do not cover the disposal of mattresses.
<b>MERREDIN TIP SHOP</b>					
N/A	Recyclable Items - Accepted for Tip Shop	Per item	\$0.00	Free of Charge	N
					Only suitable recyclable items will be accepted free of charge at the Landfill Operators discretion.
3100135	Tip Shop Sales - Recyclable Items	Per item	Range of \$0 to \$100	Range of \$0 to \$1000	Y
					As marked. Maximum amount \$1000 per tip shop item. Prices negotiable, based on fair price value.
<b>ENVIRONMENT</b>					
<b>ELECTRIC VEHICLES</b>					
3100520	Electric Vehicle Charger - Shire Administration	Per kWh	\$0.03	\$0.35	Y
					Payment is via the "Chargefox: EV Charging Network" Application
<b>BUILDING AND TOWN PLANNING FEES</b>					
<b>TOWN PLANNING FEES</b>					
3100620	Minor Scheme Amendment	Per amendment	\$0.00	\$3,899.00	N
3100620	Major Scheme Amendment	Per amendment	\$0.00	\$5,570.20	N
3100620	Complex Scheme Amendment	Per amendment	\$0.00	\$8,355.40	N
<b>BUILDING FEES</b>					
N/A	Issue of Certificate Design Compliance Class 2 to 9		\$0.00	\$0.00	N
3130320	Initial Swimming Pool Safety Barrier Inspection	Per request	\$0.00	\$250.00	N
<b>CEMETERY</b>					
<b>BURIAL CHARGES</b>					
<b>For Each Interment:</b>					
3100720	Issue of a Grant of Right of Burial to Reserve Plot	Per request	\$0.00	\$92.00	N
3100720	Copy of a Grant of Right of Burial	Per request	\$0.00	\$67.10	N
3100720	Grant of Right of Burial - Renewal	Per request	\$0.00	\$86.30	N
<b>a) In Open Ground (no perpetual maintenance)</b>					
3100720	Land for Grave including Right Of Burial (25 year tenure)	Per request	\$54.55	\$600.00	Y
3100720	For Interment of any Person - to a depth of 2.15 metres	Per request	\$90.91	\$1,000.00	Y
3100720	For Interment of Still Born Child	Per request	\$23.31	\$256.40	Y
<b>b) In Lawn Area (including perpetual maintenance)</b>					
3100720	Land for Grave including Right Of Burial (25 year tenure)	Per request	\$109.09	\$1,200.00	Y
3100720	For Interment of any Person - to a depth of 2.15 metres	Per request	\$90.91	\$1,000.00	Y
3100720	For Interment of Still Born Child	Per request	\$29.12	\$320.30	Y
<b>c) Rose Garden (including perpetual maintenance) plus Grant of Right of Burial</b>					

# SHIRE OF MERREDIN

## SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25

	Unit	GST	Total (incl GST)	GST	Notes
3100721 For each Interment of Cremated Ashes	Per request	\$71.10	\$782.10	Y	
<b>d) Niche Wall:</b> plus Grant of Right of Burial					
3100721 Wall Niche for Interment or Plaque	Per request	\$26.75	\$294.30	Y	
3100721 Interment of Cremated Ashes in Niche Wall (labour charge)	Per request	\$12.57	\$138.30	Y	
3100721 Plaque	Per request		At cost + 15%	Y	
3100721 Installation of Plaque (labour charge)	Per request	\$7.65	\$84.20	Y	
<b>EXHUMATIONS</b>					
3100720 Fee for Exhumation	Per request	\$13.85	\$152.40	Y	
3100720 Re-opening of Grave for Exhumation	Per request	\$85.24	\$937.60	Y	
3100720 Re-interment in New Grave after Exhumation	Per request	\$85.24	\$937.60	Y	
<b>RE-OPENING OF GRAVE</b>					
3100720 Re-opening grave for each Interment	Per request	\$90.91	\$1,000.00	Y	
3100720 For each Interment of Cremated Ashes	Per request	\$7.28	\$80.10	Y	
3100720 For each Interment of Still Born Child	Per request	\$19.19	\$211.10	Y	
<b>EXTRA CHARGES</b>					
3100720 For each Interment on Saturdays - General Section	Per request	\$68.45	\$753.00	Y	
3100720 For each Interment on Saturdays - Lawn Section	Per request	\$68.45	\$753.00	Y	
3100720 For each Interment on Sundays/Public Holidays - General Section	Per request	\$113.78	\$1,251.60	Y	
3100720 For each Interment on Sundays/Public Holidays - Lawn Section	Per request	\$113.78	\$1,251.60	Y	
<b>MISCELLANEOUS CHARGES</b>					
3100720 Removal and Replacing Grass, Shrubs, Plants etc. (on any grave to be re-opened)	Per request	\$20.65	\$227.20	Y	
3100720 For Sinking a Grave Beyond 2.15m (for each additional 300mm)	Per request	\$5.91	\$65.00	Y	
3100722 Plot Identification Plate	Per request	\$5.91	\$65.00	Y	
3100735 Funeral Directors - annual license	Per request	\$0.00	\$201.20	N	
3100735 Funeral Directors - single license	Per request	\$0.00	\$100.40	N	
3100735 Funeral Booking Fee - late notice charge (less than 24 hours) - clause 3.5	Per request	\$5.91	\$65.00	Y	
3100735 Funeral Processions - late fee - clause 5.2	Per request	\$5.91	\$65.00	Y	
3100722 Permit to Erect Monument, Headstone or Memorial	Per request	\$0.00	\$72.30	N	
3100735 Register Inspection Fee - section 41	Per request	\$0.00	\$33.30	N	
3100720 Removal of Monumental Work (prior to reopening)	Per request	\$20.65	\$227.20	Y	
<b>SWIMMING AREAS</b>					
<b>SWIMMING POOL</b>					
N/A Children Under Five Years Old	Per person	\$0.00	\$0.00	N	
3110220 Admission Children (5 to 17 Years Old)/ Seniors	Per person	\$0.32	\$3.50	Y	
3110220 Admissions Adult (18 Years + )	Per person	\$0.41	\$4.50	Y	
N/A Vacation Swim Lessons (Includes One Parent Supervisor/ Spectator)	Per day	\$0.00	\$0.00	Y	
N/A In Term Swimming Lessons (10 Day Pass)	Per pass	\$0.00	\$0.00	Y	
3110220 Season Ticket - School Aged Children/ Seniors	Per person	\$9.09	\$100.00	Y	
3110220 Season Ticket - Adult Single	Per person	\$12.73	\$140.00	Y	
3110220 Season Ticket - Family (Two Parents and Two Children <=17 )	Per family	\$24.09	\$265.00	Y	
3110220 Season Ticket - Family Additional Child	Per person	\$1.82	\$20.00	Y	
3110220 1/2 Season Pass - Family (Two Parents and Two Children <=17 )	Per family	\$12.73	\$140.00	Y	Expires on 12th January/ Commences 13th January
3110220 1/2 Season Pass - Family Additional Child	Per person	\$1.36	\$15.00	Y	Expires on 12th January/ Commences 13th January
3110220 Adult Multi Pass 10 Visits (Must be used in current season)	Per person	\$3.64	\$40.00	Y	
3110220 Child Multi Pass 10 Visits (Must be used in current season)	Per person	\$2.73	\$30.00	Y	
3110220 Pool After Hours	Per family	\$12.86	\$141.50	Y	
N/A School Swimming Carnival Participants (School Aged Children)	Per person	\$0.00	\$0.00	Y	
3110220 School Swimming Carnivals (Max five hours charge)	Per school	\$6.82	\$75.00	Y	Maximum five hour charge per day
3110235 Spectators	per person	\$0.14	\$1.50	Y	
3110220 Lifeguard - Additional relief	Per person	\$3.77	\$41.50	Y	
<b>CUMMINS THEATRE</b>					
<b>TIVOLI ROOM</b>					
<b>Included: Function room only, trestle tables included. Basic set up included</b>					
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$3.40	\$37.40	Y	
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$4.82	\$53.00	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$4.06	\$44.70	Y	20% extra for out of hours hire
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$5.76	\$63.40	Y	20% extra for out of hours hire
CTGI01 Per Day Community	Per day	\$20.42	\$224.60	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time
CTGI01 Per Day Commercial	Per day	\$28.93	\$318.20	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event)	Per consecutive day	20% discount	20% discount	Y	20% discount on rate, per consecutive day
<b>AUDITORIUM HIRE - HALL ONLY</b>					
<b>Included: Auditorium floor only</b>					
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$2.27	\$25.00	Y	
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$3.40	\$37.40	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$2.75	\$30.20	Y	20% extra for out of hours hire
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 8.00pm) Commercial	Per hour	\$4.06	\$44.70	Y	20% extra for out of hours hire
CTGI01 Per Day Community	Per day	\$13.62	\$149.80	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time
CTGI01 Per Day Commercial	Per day	\$20.42	\$224.60	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event)	Per consecutive day	20% discount	20% discount	Y	20% discount on daily rate, per consecutive day
<b>THEATRE HIRE - FOR FUNCTIONS - AUDITORIUM, STAGE, RAKED SEATING</b>					
<b>Included: Auditorium, stage, raked seating. Basic equipment included. Examples microphone, projector, aux cable for sounds. Lighting and sound equipment can be used by qualified person. Hirers without qualified person will incur additional staff costs.</b>					
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$6.81	\$74.90	Y	Lighting and sound equipment can be used by qualified person. Hirers without qualified person will incur additional staff costs.
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$9.74	\$107.10	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$8.13	\$89.40	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$11.73	\$129.00	Y	
CTGI01 Per Day Community	Per day	\$40.85	\$449.30	Y	
CTGI01 Per Day Commercial	Per day	\$58.43	\$642.70	Y	
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event)	Per consecutive day	20% discount	20% discount	Y	
CTGI01 ADD ON: set up overflow room in Tivoli, with audio/visual connection	Per event				Charged at: Tivoli hire, staff costs and equipment hire, as per fees and charges.
<b>THEATRE HIRE - FOR PERFORMANCE - AUDITORIUM, STAGE, RAKED SEATING, DRESSING ROOMS, BASIC EQUIPMENT</b>					
<b>Included: Auditorium, stage, raked seating, dressing rooms and Tivoli. Light, sound and AV equipment. Access to theatre equipment on site (excluding those listed in the fees and charges). Light, sound and AV equipment. Access to theatre equipment on site (excluding those listed in the fees and charges)</b>					
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$13.62	\$149.80	Y	Lighting and sound equipment can be used by qualified person. Hirers without qualified person will incur additional staff costs.
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$19.47	\$214.20	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$16.35	\$179.90	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$23.35	\$256.90	Y	
CTGI01 Per Day Community	Per day	\$81.69	\$898.60	Y	
CTGI01 Per Day Commercial	Per day	\$116.85	\$1,285.40	Y	
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event)	Consecutive per day	20% discount	20% discount	Y	
CTGI01 ADD ON: lighting rig adjustments			\$104 - \$1040		In order to set the lighting rig back, the Shire will recover appropriate costs required, plus a management fee including administrative time.
<b>KITCHEN</b>					
<b>Included: Access to all equipment, appliances, cool room, crockery, cutlery and glassware in the kitchen.</b>					
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$1.98	\$21.80	Y	
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$2.84	\$31.20	Y	
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	Per hour	\$2.36	\$26.00	Y	20% extra for out of hours hire
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	Per hour	\$3.40	\$37.40	Y	20% extra for out of hours hire
CTGI01 Per Day Community	Per day	\$11.91	\$131.00	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time
CTGI01 Per Day Commercial	Per day	\$17.02	\$187.20	Y	Office hours are 8am-5pm Monday to Friday. Times outside of office hours, may incur charges for staff time
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event)	Per consecutive day	20% discount	20% discount	Y	20% discount on daily rate, per consecutive day
<b>EQUIPMENT HIRE</b>					
CTGI07 Fold Back Speakers - Set of 2	Per event, per day	\$4.35	\$47.80	Y	If an event spans more than one day, this fee will be charged on a per day rate. For use in the Cummins Theatre, external use can be negotiated.
CTGI07 Stage Risers	Per event, per piece	\$2.84	\$31.20	Y	\$30 per piece, max 6 pieces
CTGI07 Additional Microphone and Stand	Per event	\$2.36	\$26.00	Y	For use in the Cummins Theatre, external use can be negotiated.
CTGI07 Large TV Screen	Per event	\$4.73	\$52.00	Y	For use only at Cummins Theatre
CTGI07 Cinema Kit	Per hour	\$11.35	\$124.80	Y	Inflatable screen and projector
CTGI07 Tablecloth Standard	Per item	\$0.47	\$5.20	Y	
CTGI07 Piano Hire	Per event	\$11.35	\$124.80	Y	Only for use at Cummins Theatre. Note - tuning occurs once per year.
CTGI07 Chair Covers (Per Cover) not including set up and pack down	Per item	\$0.19	\$2.10	Y	No set-up or pack-down included

# SHIRE OF MERREDIN

## SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25

	Unit	GST	Total (incl GST)	GST	Notes
CTGI07 Chair Covers (Per Cover) including set up and pack down	Per item	\$0.38	\$4.20	Y	Set-up and pack-down included
CTGI07 Tea & Coffee Station (Setup) - under 30 people	Per event	\$3.78	\$41.60	Y	Includes: urn, tea, coffee, sugar, milo, milk (regular and light), cups and spoons
CTGI07 Tea & Coffee Station (Setup) - over 30 people	Per event	\$5.67	\$62.40	Y	Includes: urn, tea, coffee, sugar, milo, milk (regular and light), cups and spoons
CTGI07 Auto Poles (set: 2 vertical poles, 1 cross bar, 1 curtain)	Per set	\$4.35	\$47.80	Y	For use only at Cummins Theatre
<b>STAFF</b>					
CTGI14 Staff Member on Site	Per hour	At Cost	At Cost	Y	If event is outside of office hours, and requires a staff member on site, this fee will apply.
CTGI14 Technician	Per show		At Cost + 10%	Y	Technicians will be hired in. All associated costs +10% will be on charged, this may include accommodation.
<b>BONDS, CLEANING AND DAMAGES</b>					
N/A Refundable Bond Per Event	Per event	\$0.00	\$100.00	N	
N/A Refundable Bond Per Event - event over 100 people	Per event	\$0.00	\$200.00	N	
N/A Refundable Bond Per Event - with alcohol	Per event	\$0.00	\$500.00	N	
N/A Refundable Bond Per Event - Large commercial show	Per event	\$0.00	\$500 - \$1500	N	At the discretion of the CEO
N/A Long term hirer bond	Per agreement	\$0.00	\$300.00	N	Multiple uses over 12 month period
N/A Long term key bond	Per agreement	\$0.00	\$200.00	N	Multiple uses over 12 month period
N/A Key Bond	Per event	\$0.00	\$50.00	N	
3110720 Cleaning	Per hour	At cost	At cost	Y	If cleaning is required due to hirer use
3110720 Linen Replacement (due to damage)	Per item	At cost	At cost	Y	
3110720 Equipment Repair or Replacement (due to damage)	Per item	At cost	At cost	Y	
<b>ADMINISTRATION</b>					
CTGI04 Ticketing - General Admission	Per ticket		\$0 - \$520	Y	
CTGI04 Ticketing Service - Per Ticket Handled	Per ticket	\$0.38	\$4.20	Y	Per ticket fee charged to the hirer, for tickets sold by the Shire on their behalf

## LIBRARY

<b>ADMINISTRATION</b>					
3110520 Vaquform material consumption - ABS sheet 2.00mm	Per sheet	\$0.75	\$8.30	Y	Materials only
3110520 Vaquform material consumption - ABS sheet 1.00mm	Per sheet	\$0.38	\$4.20	Y	Materials only
3110520 Vaquform material consumption - HIPSsheet 1.00mm	Per sheet	\$0.38	\$4.20	Y	Materials only
3110520 Vaquform material consumption - HIPS sheet 1.5 mm	Per sheet	\$0.56	\$6.20	Y	Materials only
3110520 Vaquform material consumption - PETG sheet 1.00mm	Per sheet	\$0.56	\$6.20	Y	Materials only
3110520 Deposit on Books for Visitors	Per book	\$2.84	\$31.20	Y	Temporary membership fee (under 3 months)
3110540 2 Weeks Overdue (First Notice)	Per notice	\$0.19	\$2.10	Y	
3110540 4 Weeks Overdue (Second Notice)	Per notice	\$0.38	\$4.20	Y	
3110540 6 Weeks Overdue (Third & Final Notice)	Per notice	\$0.71	\$7.80	Y	
3110540 Lost or Damaged Item	Per item	At Cost	At cost	Y	
3110520 Library Activity Room (Per Hour) Community	Per hour	\$2.84	\$31.20	Y	
3110520 Library Activity Room (Per Hour) Commercial	Per hour	\$3.78	\$41.60	Y	
3110520 Library Activity Room (Full Day) Community	Per day	\$10.40	\$114.40	Y	
3110520 Library Activity Room (Full Day) Commercial	Per day	\$20.33	\$223.60	Y	
3110520 Library Activity Room (After First Day of Hire for Same Event) Community	Per consecutive day	\$7.56	\$83.20	Y	
3110520 Library Activity Room (After First Day of Hire for Same Event) Commercial	Per consecutive day	\$17.96	\$197.60	Y	
3110520 Hot Office (Per Hour) Community	Per hour	\$0.47	\$5.20	Y	
3110520 Hot Office (Per Hour) Commercial	Per hour	\$1.89	\$20.80	Y	
3110520 Hot Office (Per Day) Community	Per day	\$1.89	\$20.80	Y	
3110520 Hot Office (Per Day) Commercial	Per day	\$7.56	\$83.20	Y	
3110520 Staff Setup and Clean-up (Per Hour)	Per hour	\$3.31	\$36.40	Y	
3110520 Tea & Coffee Setup, Clean-up, & Consumables	Per event	\$1.89	\$20.80	Y	
3110520 Miscellaneous Courses / Programs / Shows / Activities / Events	Per admission	Varies	\$0 - \$208	Y	
<b>NORTH MERREDIN PRIMARY SCHOOL PRECINCT</b>					
3110121 Classroom 7 (Per Hour) Community	Per hour	\$2.45	\$27.00	Y	
3110121 Classroom 7 (Per Hour) Commercial	Per hour	\$3.59	\$39.50	Y	
3110121 Classroom 7 (Per Day) Community	Per day	\$11.35	\$124.80	Y	
3110121 Classroom 7 (Per Day) Commercial	Per day	\$22.69	\$249.60	Y	
N/A BOND - Casual Hire	Per hire	\$4.55	\$50.00	N	
N/A BOND - Long Term Hire	Per agreement	\$27.27	\$300.00	N	
N/A Key BOND - Casual Hire	Per hire	\$0.00	\$50.00	N	
N/A Key BOND - Long Term Hire	Per key	\$0.00	\$200.00	N	

## COMMUNITY DEVELOPMENT

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
3130835 Events Trailer	Per item	\$23.86	\$262.50	Y	Hire \$62.50 & Bond \$200
3130835 Shire Event Stall Holders Fee	Per stall	Varies	\$0-\$15.60	Y	
3130835 Miscellaneous Courses / Programs / Shows / Activities / Events	Per admission	Varies	\$0-208	Y	

**ECONOMIC SERVICES**

**SALE OF INDEPENDENT WATER**

3110335 Schools - p/kL*	Per kL	\$0.28	\$3.10	Y	
3110335 Other usage - p/kL*	Per kL	\$0.38	\$4.20	Y	
3110335 Groundwater - p/kL*	Per kL	\$0.19	\$2.10	Y	
3130821 Community Standpipe Charges p/kL*	Per kL		At Cost + 10%	Y	
3130821 Commercial Standpipe Charges (Class 9) p/kL*	Per kL		At Cost + 10%	Y	
3130821 Commercial Standpipe Charges (Class 15) p/kL*	Per kL		At Cost + 10%	Y	
3130821 Standpipe Swipe Card Purchase	Per card	\$1.89	\$20.80	Y	

**PROFESSIONAL SERVICES**

3130322 Building Licence Search Fee	Per hour	\$0.00	\$91.00	N	
3130322 Property Building Enquiries	Per hour	\$8.18	\$90.00	Y	
3130322 Building Inspection Fee, Per Hour, plus \$0.91 per km	Per hour (+km)	\$8.18	\$90.00	Y	
3130322 Staff Professional Services Health & Building Fee	Per hour	\$11.30	\$124.30	Y	

**CENTRAL WHEATBELT VISITORS CENTRE**

**SALES AND SERVICES**

3130235 General Retail Books, Crafts and Souvenirs	Per transaction	Varies	At Cost	Y	
3130235 Consignment Books and Crafts	Per transaction	Varies	At Cost	Y	
3130235 Postage and Handling	Per transaction	Varies	At Cost	Y	
3130235 Postage Administration Fee	Per transaction	\$0.19	\$2.10	Y	
3130235 CWVC Annual Membership Level 1	Per membership	\$19.55	\$215.00	Y	
3130235 CWVC Annual Membership Level 2	Per membership	\$13.64	\$150.00	Y	
3130235 CWVC Annual Membership Level 3 (affiliate Not for Profit Museums)	Per membership	\$5.82	\$64.00	Y	
3130235 Water supply (Community)	Per kL	\$0.38	\$4.20	Y	Min charge 1kL
3130235 Water supply (Commercial)	Per kL	\$0.47	\$5.20	Y	Min charge 1kL
3130235 Business Listing	Per listing	Varies	\$75 - \$130.00	Y	
3130235 Business Listing - Name and Phone/ Map reference	Per listing	Varies	\$58 - \$85	Y	
3130235 Advert - Small Print Advert (45mm x 70mm)	Per advert	Varies	\$206 - \$350	Y	
3130235 Advert - Brochure Back Page	Per advert	Varies	\$700 - \$900	Y	
3130235 Advert - One Eight Page/ 1 Unit - (92.5Wmmx 65.5Hmm)	Per advert	Varies	\$295 - \$450	Y	
3130235 Advert - Quarter Page/ 2 Unit Print Advert - (92.5mmW x 136mmH)	Per advert	Varies	\$395 - \$605	Y	
3130235 Advert - Half Page/ 3 Unit Print Advert - (190mmW x 136mmH)	Per advert	Varies	\$595 - \$750	Y	
3130235 Advert - Full Page/ 4 Unit Print Advert - (190mmW x 27mmH)	Per advert	Varies	\$1,325 - \$1,600	Y	
3130235 Advert - Full Page Rear Cover - (210mmW x 297mmH)	Per advert	Varies	\$1,535 - \$1,800	Y	
3130235 Advert - CWVC Membership Rate	Per advert	Varies	9% - 22% discount	Y	

**MERREDIN REGIONAL COMMUNITY & LEISURE CENTRE**

**BONDS**

N/A Refundable Bond Per Event	Per event		\$100.00	N	
N/A Refundable Bond Per Event - event over 100 people	Per event		\$200.00	N	
N/A Refundable Bond Per Event - with alcohol	Per event		\$500.00	N	
N/A Refundable Bond Per Event - Large commercial show	Per event		\$500-\$1500	N	At the discretion of the CEO
N/A Long term hirer bond	Per agreement		\$300.00	N	Multiple uses over 12 month period
N/A Long term key bond	Per agreement		\$200.00	N	Multiple uses over 12 month period
N/A Key Bond	Per event		\$50.00	N	

**FUNCTION ROOM**

3110335 Small Function Room - Community	Per hour	\$6.31	\$69.40	Y	
3110335 Small Function Room - Commercial	Per hour	\$7.57	\$83.30	Y	
3110335 Large Function Room - Community	Per hour	\$10.10	\$111.10	Y	
3110335 Large Function Room - Commercial	Per hour	\$15.15	\$166.60	Y	
3110335 Meeting Room - Community	Per hour	\$2.75	\$30.30	Y	
3110335 Meeting Room - Commercial	Per hour	\$5.05	\$55.50	Y	
3110335 Provision of Tea & Coffee (Per Head - Bottomless)	Per head	\$0.41	\$4.50	Y	

**KITCHEN**

3110327 Kitchen Hire - Community	Per hour	\$2.23	\$24.50	Y	
3110327 Kitchen Hire - Commercial	Per hour	\$3.36	\$37.00	Y	
3110327 Kitchen Hire - Community	Per day	\$12.32	\$135.50	Y	Full day and Night 8:00am to 11:00pm
3110327 Kitchen Hire - Commercial	Per day	\$18.95	\$208.50	Y	Full day and Night 8:00am to 11:00pm
3110327 Kitchen Hire - Community	Per day	\$10.05	\$110.50	Y	After first day of hire for same event



**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
3110327 Kitchen Hire - Commercial	per day	\$14.55	\$160.00	Y	After first day of hire for same event
3110327 Kiosk Hire - Community	Per hour	\$2.77	\$30.50	Y	
<b>INDOOR COURT AREA</b>					
3110335 Casual Use - Child	Per hour	\$0.57	\$6.30	Y	
3110335 Casual Use - Adult	Per hour	\$0.69	\$7.60	Y	
3110335 Court Hire - Half Court - Community	Per hour	\$2.53	\$27.80	Y	
3110335 Court Hire - Half Court - Commercial	Per hour	\$5.05	\$55.60	Y	
3110335 Court Hire - Full Court - Community	Per hour	\$4.35	\$47.80	Y	
3110335 Court Hire - Full Court - Commercial	Per hour	\$6.87	\$75.60	Y	
3110335 Indoor Stadium - Community	Per day	\$27.27	\$300.00	Y	Maximum 8 hours
3110335 Indoor Stadium - Commercial	Per day	\$54.55	\$600.00	Y	Maximum 8 hours
3110335 School Booking (School Hours - Includes Indoor Stadium, Oval, Outdoor Courts and Hockey/Tennis Surface)	Per day	\$40.91	\$450.00	Y	Schools only utilising one area of the facility will be charged the relevant Community rate
<b>SPORTING EQUIPMENT HIRE</b>					
3110335 Balls	Per ball	\$0.35	\$3.80	Y	
<b>HYDROTHERAPY POOL</b>					
3110335 Hire - Community (Maximum 6 Adults or 8 Children: Under 12 Years)	Per hour	\$5.05	\$55.60	Y	
3110335 Cancellation Fee (Less than 24 Hours notice)	Per cancellation	\$5.05	\$55.60	Y	Cancellation fee = 1 hour hire charge
3110335 Hire - Commercial (Maximum 6 Adults or 8 Children: Under 12 Years)	Per hour	\$7.57	\$83.30	Y	
3110335 Cancellation Fee (Less than 24 Hours notice) Commercial	Per cancellation	\$7.57	\$83.30	Y	Cancellation fee = 1 hour hire charge
3110335 20 Use Pass - Adult (Half Hour Sessions) (Shared Use - Minimum of 4 People)	Per half hour	\$17.67	\$194.40	Y	
3110335 20 Use Pass - Senior (Half Hour Sessions) (Shared Use - Minimum of 4 People)	Per half hour	\$10.45	\$114.90	Y	
3110335 Single User Fee Adult - (Shared Use - Minimum of 4 People)	Per half hour	\$1.26	\$13.90	Y	
3110335 Cancellation Fee Adult (Less than 24 hours notice)	Per cancellation	\$1.26	\$13.90	Y	Cancellation fee = half hour hire charge
3110335 Single User Fee Senior - (Shared Use - Minimum of 4 People)	Per half hour	\$0.69	\$7.60	Y	
3110335 Cancellation Fee Senior (Less than 24 hours notice)	Per cancellation	\$0.69	\$7.60	Y	Cancellation fee = half hour hire charge
<b>BOWLING GREENS</b>					
3110335 Hire - Community (No Lights - One Green)	Per game	\$4.36	\$48.00	Y	Maximum 2 hours
3110335 Hire - Community (With Lights - One Green)	Per game	\$5.74	\$63.10	Y	Maximum 2 hours
3110335 Hire - Commercial (No Lights - One Green)	Per game	\$8.15	\$89.60	Y	Maximum 2 hours
3110335 Hire - Commercial (With Lights - One Green)	Per game	\$10.90	\$119.90	Y	Maximum 2 hours
3110335 Hire - Community (Exclusive Function No Lights - Two Greens)	Per event	\$12.62	\$138.80	Y	Maximum 2 hours
3110335 Hire - Community (Exclusive Function With Lights - Two Greens)	Per event	\$25.25	\$277.70	Y	Maximum 2 hours
3110335 Hire - Commercial (Exclusive Function No Lights - Two Greens)	Per event	\$21.80	\$239.80	Y	Maximum 2 hours
3110335 Hire - Commercial (Exclusive Function With Lights - Two Greens)	Per event	\$34.43	\$378.70	Y	Maximum 2 hours
<b>HOCKEY/ TENNIS SYNTHETIC SURFACE</b>					
3110335 Full Pitch (No Lights)	Per day	\$12.62	\$138.80	Y	
3110335 Full Pitch (With Lights)	Per day	\$16.64	\$183.00	Y	
3110335 1/2 Pitch (No Lights) Hockey	Per day	\$6.31	\$69.40	Y	
3110335 1/2 Pitch (With Lights) Hockey	Per day	\$8.61	\$94.70	Y	
3110335 2/3 Pitch (No Lights) Tennis	Per day	\$8.61	\$94.70	Y	
3110335 2/3 Pitch (With Lights) Tennis	Per day	\$11.47	\$126.20	Y	
3110335 1/3 Pitch (No Lights) Tennis	Per day	\$4.36	\$48.00	Y	
3110335 1/3 Pitch (With Lights) Tennis	Per day	\$5.74	\$63.10	Y	
<b>OVAL HIRE (Includes Change Rooms)</b>					
3110335 Oval Hire - Community (No Lights)	Per hour	\$13.64	\$150.00	Y	
3110335 Oval Hire - Community (With Lights)	Per hour	\$19.09	\$210.00	Y	
3110335 Oval Hire - Commercial (No Lights)	Per hour	\$18.18	\$200.00	Y	
3110335 Oval Hire - Commercial (With Lights)	Per hour	\$24.55	\$270.00	Y	
3110335 Oval Hire - Community (No Lights)	Per day	\$68.18	\$750.00	Y	
3110335 Oval Hire - Community (With Lights)	Per day	\$95.45	\$1,050.00	Y	
3110335 Oval Hire - Commercial (No Lights)	Per day	\$90.91	\$1,000.00	Y	
3110335 Oval Hire - Commercial (With Lights)	Per day	\$122.73	\$1,350.00	Y	
<b>PROGRAMS - DRY FACILITIES</b>					
3110335 Early Years Programs (0-4 years)	Per session	\$0.69	\$7.60	Y	
3110335 Early Years Program - Booklet of 10	10 sessions	\$6.31	\$69.40	Y	
3110335 Early Years Program - Booklet of 20	20 sessions	\$12.62	\$138.80	Y	
3110335 Junior Programs (Primary School Aged)	Per session	\$0.69	\$7.60	Y	
3110335 Junior Program - Booklet of 10	10 sessions	\$6.31	\$69.40	Y	
3110335 Junior Program - Booklet of 20	20 sessions	\$12.62	\$138.80	Y	
3110335 Youth Programs (Secondary School Aged)	Per session	\$0.69	\$7.60	Y	
3110335 Youth Program - Booklet of 10	10 sessions	\$6.31	\$69.40	Y	

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - COUNCIL 2024-25**

	Unit	GST	Total (incl GST)	GST	Notes
3110335 Youth Program - Booklet of 20	20 sessions	\$12.62	\$138.80	Y	
3110335 Adult Programs	Per session	\$0.92	\$10.10	Y	
3110335 Seniors Programs	Per session	\$0.57	\$6.30	Y	
<b>PROGRAMS - WET FACILITIES</b>					
3110335 Early Years Programs	Per session	\$1.49	\$16.40	Y	
3110335 Junior Programs (Primary School Aged)	Per session	\$1.49	\$16.40	Y	
3110335 Youth Programs (Secondary School Aged)	Per session	\$1.49	\$16.40	Y	
3110335 Infant/Kinder Swim (Per Child - 6 Week Program - Maximum 6 to 8 Children)	Per program		At Cost +10%	Y	
3110335 Infant/Kinder Swim (Per Child - 6 Week Program - Maximum 4 Children)	Per program		At Cost +10%	Y	
3110335 Adult Programs	Per session	\$1.49	\$16.40	Y	
3110335 Seniors Programs	Per session	\$1.04	\$11.40	Y	
3110335 Aquafit - 45 Minute Class	Per class		At Cost +10%	Y	
3110335 Aquafit Express - 30 Minute Class	Per class		At Cost +10%	Y	
<b>GRANDSTAND BAR</b>					
3110335 MRCLC Custom Made Stubbie Holder	Per item	\$0.91	\$10.00	Y	
<b>GENERAL CHARGES</b>					
3110335 Staff Admin, Set-Up & Clean-Up	Per hour	\$8.04	\$88.40	Y	
3110335 Casual Shower Use	Per person	\$0.45	\$5.00	Y	Per person per day
3110335 Overflow Camping (Self Contained)	Per van/ vehicle	\$0.45	\$5.00	Y	Per day (with approval from the CEO or Exec Manager Strategy & Community)
3110335 Change Room Hire	Per session	\$3.18	\$35.00	Y	
<b>SPORTING USER GROUP ANNUAL FEES</b>					
3110335 Adult Participant	Per sport, per season	\$4.55	\$50.00	Y	
3110335 Child Participant (Under 18)	Per sport, per season	\$2.27	\$25.00	Y	
<b>PRIVATE WORKS</b>					
<b>PLANT HIRE (Operator Included)</b>					
3140120 Grader	Per hour	\$23.31	\$256.40	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Small Loader	Per hour	\$21.64	\$238.00	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Large Loader	Per hour	\$24.00	\$264.00	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 6 Wheel Truck	Per hour	\$21.24	\$233.60	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Water Truck	Per hour	\$22.82	\$251.00	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Small Truck	Per hour	\$14.95	\$164.40	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Tractor with Slasher/Rotary Hoe	Per hour	\$20.85	\$229.30	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Vibrating Roller	Per hour	\$28.42	\$312.60	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Pneumatic Roller	Per hour	\$24.00	\$264.00	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Cherry Picker	Per hour	\$22.32	\$245.50	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Skid Steer Loader	Per hour	\$17.30	\$190.30	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Skid Steer Loader with Stump Grinder	Per hour	\$25.36	\$279.00	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Skid Steer Loader with Trencher	Per hour	\$23.99	\$263.90	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Backhoe/Loader	Per hour	\$20.06	\$220.70	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Backhoe/Loader with Post Hole Digger	Per hour	\$25.66	\$282.30	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Lawn Mower (Ride on)	Per hour	\$16.13	\$177.40	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Lawn Mower	Per hour	\$13.96	\$153.60	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Whipper Snipper	Per hour	\$13.96	\$153.60	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Work Utilities	Per hour	\$14.55	\$160.10	Y	Rate inclusive of operator (max. 8 hrs per day)
3140120 Supervision	Per hour	\$12.98	\$142.80	Y	
3140120 Labour	Per hour	\$7.89	\$86.80	Y	
3140120 Labour with Penalty Rates	Per hour	\$15.79	\$173.70	Y	Saturday, Sunday & outside normal work hours
3140120 Consumables & Materials	Per item		Cost + 20%	Y	
<b>MATERIAL CARTAGE &amp; DELIVERY CHARGES (within town boundary)</b>					
3140120 Gravel / Yellow Sand (per cubic metre) Delivered	Per m3	\$5.11	\$56.20	Y	Maximum of 25km delivery distance from Shire depot
3140120 Gravel / Yellow Sand (per cubic metre from stockpile) Load Self	Per m3	\$1.33	\$14.60	Y	
3140120 Gravel / Yellow Sand (per cubic metre) Loaded by Shire	Per m3	\$2.38	\$26.20	Y	
3140120 Out of Town Delivery Charge (Per km Return Trip)	Per km	\$0.24	\$2.60	Y	

**Definitions**

*Commercial Hire: Profit Making Organisations including Government Depts. (Excluding Schools)*

*Community Hire: Charitable/ Community Group/ Non Government Organsiation/ Fundraising/ Individual (e.g. funeral/ church/ wedding etc)*

**SHIRE OF MERREDIN**  
**SCHEDULE OF FEES AND CHARGES - STATUTORY - 2024-25**

	Total	GST
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>		
<b>DOG FEES AND CHARGES (DOG ACT, 1976)</b>		
<b>Annual Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$20.00	N
3050221 Unsterilised Dog or Bitch	\$50.00	N
<b>Three Year Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$42.50	N
3050221 Unsterilised Dog or Bitch	\$120.00	N
<b>Lifetime Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$100.00	N
3050221 Unsterilised Dog or Bitch	\$250.00	N

**\*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession**

Registrations after 31st May receive a 50% discount off the above fees

All Pensioners receive a 50% discount off the above fees.

3050240 Unregistered Dog	\$200.00	N
3050240 Failure to Give Notice of New Owner	\$200.00	N
3050240 Keeping More than the Prescribed Number of Dogs	\$200.00	N
3050240 Breach of Kennel Establishment Licence	\$200.00	N
3050240 Dog in Public Place without Collar or Registration Tag	\$200.00	N
3050240 Owners Name and Address not on Collar	\$200.00	N
3050240 Dog not held by a Leash in Certain Public Places	\$200.00	N
3050240 Failure to Control Dog in Exercise Areas and Rural Areas	\$200.00	N
3050240 Greyhound not Muzzled	\$200.00	N
3050240 Dog in a Place without Consent	\$200.00	N
3050240 Failure to Submit Dog for Veterinary Examination	\$100.00	N
3050240 Dog Causing a Nuisance	\$200.00	N
3050240 Failure to Produce Document Issued under the Act	\$200.00	N
3050240 Failure of Alleged Offender to give Name and Address	\$200.00	N
Dangerous Dogs - As Per Dog Act Regulations		

**\*All Dogs three months of age and over must be licensed. Licences are due on November 1 of each year and can be paid at the Shire of Merredin Administration Office during normal office hours. All matters relating to dangerous dogs must be referred to the Ranger**

**SHIRE OF MERREDIN**  
**SCHEDULE OF FEES AND CHARGES - STATUTORY - 2024-25**

	Total	GST
<b>CAT FEES AND CHARGES (CAT REGULATIONS, 2012)</b>		
<b>Annual Registration:</b>		
3050221 If application is made after 31 May until the next 31 October	\$10.00	N
3050221 Otherwise	\$20.00	N
3050221 Three Year Registration:	\$42.50	N
3050221 Lifetime Registration:	\$100.00	N
<b>Cat Breeding:</b>		
3050221 Breeding Cat (male or female) - per cat	\$200.00	N
All pensioners receive a 50% discount off the above fees		

**PREVENTATIVE SERVICES & HEALTH ADMINISTRATION & INSPECTION**

<b>HEALTH ACT 1911</b>		
3030421 Stable Licence p.a. - Council Resolution 27807 15/02/05	\$30.00	N
3030421 Application to Construct/ Install an Apparatus for Sewerage Treatment	\$118.00	N
3070420 Inspection Fee (1 or 2 major fixtures)	\$118.00	N
3070420 Each Additional Fixtures	\$30.00	N
3070420 Re-inspection Fee	\$50.00	N
3070420 Application Fee to Department of Health (with local government report)	\$79.00	N
3070420 Application Fee to Department of Health (without local government report)	\$118.00	N
<b>Offensive Trades:</b>		
3030421 Slaughterhouse/Piggeries/Knackeries/Poultry Processing Establishments/Poultry Farming/ Rabbit Farming	\$298.00	N
3030421 Seafood Processing Establishments (whole fish, shellfish & crustacean cleaned and prepared)	\$298.00	N
3030421 Artificial Manure Depots/ Manure Works/ Fish Curing Establishments	\$211.00	N
3030421 Bone Mills/ Place for Storing, Drying or Preserving Bones/ Blood Drying/ Gut Scraping, Preparation of Sausage Skins/ Fellmongeries/ Bone Merchant Premises/ Flock Factories	\$171.00	N
<b>Fat Melting, Fat Extracting or Tallow Melting Establishments:</b>		
3030421 a) Butcher Shop or Similar	\$171.00	N
3030421 b) Larger Establishments	\$298.00	N
3030421 Laundries, Dry Cleaning Establishments	\$147.00	N
3030421 Any Other Offensive Trade (not specified above)	\$298.00	N

**SHIRE OF MERREDIN**  
**SCHEDULE OF FEES AND CHARGES - STATUTORY - 2024-25**

	Total	GST
<b>CARAVAN PARK AND CAMPING GROUNDS REGULATIONS 1997</b>		
<b>APPLICATION FEES</b>		
3130221 Application for Grant or Renewal of Licence Regulation 45	\$200.00	N
<b>Or amount calculated by multiplying the relevant amount set out below by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is greater</b>		
3130221 a) Long Stay Sites - per site	\$6.00	N
3130221 b) Short Stay Sites and Sites in Transit Parks	\$6.00	N
3130221 c) Camp Sites	\$3.00	N
3130221 d) Overflow Site	\$1.50	N
3130221 Additional Fee by Way of Penalty for Renewal After Expiry	\$20.00	N
3130221 Temporary Licence (pro rata amount of the fee payable for the period of time for which the licence is to be in force with a minimum of)	\$100.00	N
3130221 Transfer of Licence	\$100.00	N
<b>BUILDING CONTROL</b>		
<b>BUILDING PERMITS</b>		
<b>Of Declared Value:</b>		
3130320 Class 1 or 10 - Uncertified	0.32% of Estimated Value not less than \$110.00	N
3130320 Class 1 or 10 - Certified	0.19% of Estimated Value not less than \$110.00	N
3130320 Class 2 to 9 - Certified Application	0.09% of Estimated Value not less than \$110.00	N
3130320 Application to Amend a Building Permit (Uncertified)	0.32% of Estimated Value not less than \$110.00	N
3130320 Application for Demolition Licence of Class 1 and 10 Buildings	\$110.00	N
3130320 Application for Demolition Licence of Class 2 and 9 Buildings	\$110 for each storey of the building	N
3130320 Request to provide Certificate of Construction Compliance	\$110.00 + travel +GST	N
3130320 Request to provide Certificate of Building Compliance	\$110.00 + travel +GST	N

**SHIRE OF MERREDIN**  
**SCHEDULE OF FEES AND CHARGES - STATUTORY - 2024-25**

	Total	GST
3130320 Application for Building approval certificate for unauthorised work	0.38% of Estimated Value not less than \$110.00	N
3130320 Application for Building approval certificate for building with authorisation (class 1 and 10)	\$110.00	N
<b>OCCUPANCY APPLICATIONS</b>		
3130320 Application for occupancy permit for completed Class 2-9 Buildings	\$110.00	N
3130320 Application for occupancy permit for incomplete buildings	\$110.00	N
3130320 Application for modification of permit for additional use on a temporary basis	\$110.00	N
3130320 Application for replacement of permit for a permanent change use	\$110.00	N
3130320 Application for occupancy permit or building certificate of strata scheme or subdivision	\$11.60 for each strata unit but not less than	N
3130320 Application for Occupancy permit or unauthorised class 2-9 Buildings	0.18% of Estimated Value not less than	N
3130320 Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done	0.38% of the estimated value of the unauthorised work but not less than \$110.	N
3130320 Application for occupancy permit or unauthorised class 2-9 building Certified	\$110.00	N
3130320 Application for occupancy permit for building with existing authorisation	\$110.00	N
<b>PLANNING AND DEVELOPMENT APPLICATIONS</b>		
<b>Non extractive industry application fees:</b>		
3100620 Application < \$50,000	\$147.00	N
3100620 Application \$50,000 up to \$500,000	0.32% of the estimated cost of development	N
3100620 Application > \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of	N
3100620 Application \$2.5 million to \$5 million	\$7,161 + 0.206% for every \$1 in excess of	N
3100620 Application \$5 million to \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of	N
3100620 Application > \$21.5 million	\$34,196.00	N

**SHIRE OF MERREDIN**  
**SCHEDULE OF FEES AND CHARGES - STATUTORY - 2024-25**

	Total	GST
3100620 Application where development (non extractive industry) has commenced	The above applicable fee plus, by way of penalty, twice that fee	N
<b>Extractive industry application fees:</b>		
3100620 Development Applications - Extractive Industries	\$739.00	N
3100620 Development Applications - Extractive Industries (already commenced) = fee + twice fee	\$2,217.00	
<b>Other Planning and Development fee:</b>		
3100620 Home Occupation Application	\$222.00	N
3100620 Home Occupation Application (already commenced)= fee + twice fee	\$0.00	
3100620 Home Occupation Application annual renewal (before expiry)	\$73.00	N
3100620 Home Occupation Application annual renewal (after expiry) = renewal fee+ twice fee	\$0.00	
3100620 Providing a Subdivision Clearance for:	\$0.00	
a) not more than 5 lots	\$73 per lot	N
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	N
c) more than 195 lots	\$7,393.00	N
3100620 Determining an application for change of use/alteration/extension or change of non-conforming use	\$295.00	N
3100620 Determining an application for change of use/alteration/extension or change of non-conforming use (already commenced)	The above applicable fee plus, by way of penalty, twice that fee	N
3100620 Providing zoning certificate	\$73.00	N
3100620 Replying to a property settlement questionnaire	\$73.00	N
3100620 Providing written planning advice	\$73.00	N
3100620 Determining an application to amend or cancel development approval	\$295.00	N

*Unless otherwise stated, GST is not applicable on all statutory fees  
All the above fees and charges are subject to change due to statutory amendments.*